

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**January 28, 2019**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** L. Samuel Williams, Jr., CPA; President; Jeffrey J. Truitt, Esq., Vice President; Arthur M. Winstead, Jr., CPA, Secretary-Treasurer; Justin C. Burgess; Wm. Hunter Cook, CPA; Gary R. Massey, CPA; and Michael S. Massey, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Jean Marie Small, Professional Standards Specialist; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

**GUESTS:** Sharon Bryson, CEO, NCACPA; Mark Soticheck, CPA, COO, NCACPA; Dr. Scott Showalter, CPA, Chair, NCACPA; Etim Jeremiah Udoh; Carnell Johnson, Esq., and Sgt. J.A. Stokes, Raleigh Police Department.

**CALL TO ORDER:** President Williams called the meeting to order at 10:00 a.m.

**PUBLIC HEARING:** President Williams called the Public Hearing to order to hear Case No. C2018380 - Etim Jeremiah Udoh, NC CPA Certificate No. 29680. Mr. Udoh was present at the Hearing and was represented by Carnell Johnson, Esq. Mr. Udoh was sworn in and presented testimony. Messrs. Truitt and Winstead moved to enter Closed Session to discuss the case without the Executive Staff or the Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel, present. Motion passed. Upon re-entering the Hearing, Messrs. Cook and Truitt moved to approve Mr. Udoh's application for Modification of Discipline. Prior to submission of his application for the reissuance of his certificate, he shall complete twenty-four (24) hours of CPE in income tax (Appendix I). Motion passed with seven (7) affirmative votes and zero (0) negative votes. The Public Hearing is a matter of public record.

**MINUTES:** The minutes of the December 17, 2018, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The December 2018 financial statements were accepted as submitted.

**LEGISLATIVE AND RULE-MAKING ITEMS:** Mr. Brooks reminded the Board of the upcoming February 18, 2019, rule-making hearing on 21 NCAC 08F .0105.

**NATIONAL ORGANIZATION ITEMS:** Messrs. Cook and Truitt moved to approve the draft response of the Board to Exposure Draft of the Uniform Accountancy Act (UAA) Rule 5-7, *Retake and Granting of Credit Requirements*. Motion passed.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. Cook provided an update on the status of the work by the Joint Task Force on CPE.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Winstead moved and the Board approved the following recommendations of the Committee:

Case No. C2018385 - Jonathan A. Bennett, CPA - Approve the signed Consent Order (Appendix II)

Case #C2018388 - Linda A. Skarzynski - Approve the signed Consent Order (Appendix III)

Case Nos. C2017220-1 and C2017220-2 - Maxton C. McDowell and Maxton C. McDowell, CPA - Approve a Notice of Hearing for May 23, 2019, at 10:00 a.m.

Case Nos. C2017216-1 and C2017216-2 - Close the case without prejudice.

Case No. C2018360 - Close the case without prejudice.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Mr. M. Massey moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The Committee recommended that the Board approve the following:

Evgenia Borodikhina  
Nathan Roberts Hales  
Yao Lu  
Michael John Olynick  
Nicole Marie Palma

Laura Emily Ritter  
Joseph Edward Scott  
Alison Taylor Storie  
Susan Tran  
Caitlin Elizabeth White

**Original Certificate Applications** - The Committee recommended that the Board approve the following:

Erin Elizabeth Alexander  
Brook Elizabeth Anderson  
Jack L. Anderson  
Alexander Cole Bacon

William Page Barnes, III  
William Morgan Barr  
Kara Joy Biroldi  
Evgenia Borodikhina

Cameron Bowen  
Peter Richard Bremhorst  
Kristin Marie Brigman  
Zachary Ronald Bruns  
Brian Alston Carman  
Sarah Williams Casstevens  
Miranda Lynn Clarke  
Adam Parker Clayton  
Lauren Heather Collins  
Jonathon Chase Cox  
Abigail Sarah Durham  
Ruben Henry Garratt  
John Paul Given, III  
Haley Anne Good  
Tristan Gales Goss  
David Crispin Graybeal  
Jill Chandler Green  
Barry Mark Griffith, Jr.  
Nathan Roberts Hales  
Leslie Abigail Hamilton  
Xiaofeng Han  
Austin Richard Harris  
Cherie Anna Harrison  
Tyler Nicholas Hartman  
Allie Michelle Hobgood  
Carlie Cunningham Holzmeister  
Joseph Scott Holzmeister  
Kevin Edward James  
Mitchell Garrett Johnson  
Zachery Henderson Jones  
Paul Sun Jin Kim  
David Andrew Kirk  
Christopher David Kishbaugh  
Anne Tyler Knollmann  
Hannah Ashton Krainiak  
Victoria Leigh Lacivita  
Jordan Marie Lane  
Gina Renee Lawrence  
Hannah Mueller Leahy  
Sydney Jordan Lee  
Keila Marie Leverette  
Savannah Liberato  
Allison Mae Lizotte

Cameron Neil Losser  
Hayley Catherine Lower  
Yao Lu  
Seona Mafe  
Daryl Kayla Mapson  
Anna Catherine Martin  
Kane Furman Mason  
Claire Riley Mathias  
Ian Andrew McKee  
Alexander Devitt McLarnon  
Ryan David McMahon  
Manoj Mirchandani  
Nathan Grant Morris  
Taylor Brooke Murphy  
Nader Chaoukat Nasrallah  
Michael John Olynick  
Nicole Marie Palma  
Nilisha Hemang Patel  
Christopher Andrew Patterson  
London Steele Paulson  
Kaitlyn Marie Porter  
Austin Phillip Powell  
James Hunter Powell  
Benjamin Dean Richter  
Laura Emily Ritter  
Jack Foster Robertson  
William Clarence Ross, III  
Reyna Nicole Sawyer  
Joseph Edward Scott  
Dayln Jordan Shelton  
Michael Dwayne Shortall  
Travis Alan Sirois  
Brie Elizabeth Sisak  
Andrew Mark Smith  
Jocelyn Wishart Smith  
Robert Adam Stephenson  
Carter Blaine Stinman  
Anna Elizabeth Stone  
Alison Taylor Storie  
Sarah Marie Sullivan  
Valeriy Olegovich Sviderskiy  
Wesley Sweigart  
Zachary David Thomas

Peter Justin Tomasiello  
Susan Tran  
Olivia Ardis Turnbull  
Nancy Wang  
Jared Evan Weber

Kaitlyn Rose Whalen  
William Jonathan Whitacre, IV  
Caitlin Elizabeth White  
Raenie Young Woo  
Tyler Christopher Wooten

Staff reviewed and recommended approval of the original application submitted by Daniel Robert Lewis. Mr. Lewis failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Margaret Tidwell Puckett. Ms. Puckett to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Allison Janee Schill. Ms. Schill to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Samuel James Young. Mr. Young failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

The Committee recommended that the Board disapprove a hypothetical original application.

**Reciprocal Certificate Applications** - The Committee recommended that the Board approve the following:

Charles Wescott Andrews  
Stephen James Beach  
Stephen Bradley Bruette  
Braden Michael Call  
Keith DeCroix  
Mohammed Abdelkader Elbakrawy  
Kevin Wayne Ellefson

Katelyn Nicole Epperson  
Matthew R. Getzoff  
Shalil Prendes Giannone  
Jennifer Rose Hannah  
Mitchell Harra  
Sarah Worster Harrison  
Barney David Holtzman

Andrew Brian Jackel  
Frank Lambertus, III  
Sarah Ann Larson  
John Joseph Lauchert  
Pablo Lizarazo  
Andrew Wesley Malone  
Bruce Eric Manes  
Kelly Alexandra McCarter  
Kenneth Michael McNees  
Jyoti Mehta

Cara Jo Murbach  
Ryan Bridges Poage  
Thomas Glenn Post  
Connor Louis Randel  
Zhi Ren  
Melanie Anne Schmidt  
David Stuart Tingley  
John Thomas Whelehan  
Laurence Oliver Woolhiser, Jr.

The Committee recommended that the Board approve a reciprocal application submitted by Paul Michael Soyk.

**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Glenn Michael Burdi, T10750  
Samuel Andrew Herbert, T10751  
Kelvin Michael Anthony, T10752  
Andrew Carl Dagen, T10753  
Amalia Esther Neco Valle, T10754  
Shalimar Alicia Sarriera, T10755  
Anthony Wayne Denlinger, T10756  
Yijin Bao, T10757  
Jyoti Mehta, T10758  
Jennifer Kay Gathright, T10759

Marisa Christina Gast, T10760  
James Reid Brown, T10761  
Seong Woon Mo, T10762  
John Kevin Sullivan, T10763  
Sarah Ann Larson, T10764  
Kade Sheldon McNaughton, T10765  
Stephanie Melissa Leslie, T10766  
Jaclyn Nicole Distler, T10767  
Barney David Holtzman, T10768

**Reinstatements** - The Committee recommended that the Board approve the following:

David McLeod Boggs, #30573  
Jennifer Lynn Buller, #30171  
Dorothy Kennedy, #19650  
Antoinyce Evangeline Mathis, #39416

Kimberly Grider Pittman, #21740  
Ewa Aleksandra Pszenny, #34618  
Victoria M. Sumbs, #37834  
Stephanie Elliott Yefimov, #29388

**Reissuance of New Certificate** - The Committee recommended that the Board approve the reissuance application submitted by Mary Anita Jones, #16848.

**Reissuance of New Certificate and Consent Agreement** - The Committee recommended that the Board approve the application for reissuance of new certificate and consent agreement submitted by Taylor Michael Fairman, #29047.

**Firm Registrations** - The Committee recommended that the Board approve the following professional corporations, professional limited liability companies, and limited liability partnerships that were approved by the Executive Director:

Sweta Patel Adkin CPA PLLC  
Kenya D. Borders, CPA, PLLC  
James S. Ogburn, CPA, PLLC

Michael Phillips, CPA, P.C.  
Don Schroeder, CPA PLLC

**Extension Requests** - The Committee recommended that the Board approve the following individuals for extension for completion of CPE until the dates noted:

Gale Eugene Blackburn, #22658 - 6/30/19  
Tammy Lamb Delk, #27241 - 6/30/19  
Ashley Griffin Hamm, #38217 - 6/30/19  
Ronald E. Miller, #7747 - 6/30/19  
Michael J. Myrick, #12416 - 6/30/19  
William Henry Porterfield, #13526 - 6/30/19  
William Francis Retallick, #7984 - 6/30/19

The Committee recommended that the Board disapprove the following individuals for extension for completion of CPE:

Stephanie Lynne Duffy, #30965  
Asha Guta, #37067

**Examinations** - The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Corey Adams  
Roger Ahlquist  
William Alexander  
Christine Allen  
Cathryn Anderson  
Colby Anderson  
Deborah Anderson  
Jack Archibald  
John Armstrong  
Tyler Augat  
Scott Baeuerle  
Erika Baker  
Jonathan Barwick  
Anthony Bechtel  
Robert Bett

Travis Blackmon  
Donald Blackwell  
Megan Blakley  
Megan Bobbitt  
Kari Bohning  
Natalie Bolick  
Christopher Bonavita  
Magdalena Bowen  
Jessica Boyd  
Gabriel Branscomb  
Ashley Brightbill  
Shannan Brooks  
Connor Buker  
Wendy Burnes  
Olivia Butler

Joshua Capps  
George Carter  
Meghan Cashin  
Christopher Caswell  
Mary Cates  
Marina Chaconas  
Munish Chadha  
Maria Chen  
Truth Chou  
Marlon Clair Sharp  
Nicholas Clark  
Rashaad Clavon  
Tabitha Clement  
Robert Cochran  
Kimberly Cofer  
Kevin Collins  
Derek Conlon  
Alexandra Consiglio  
Manasa Cooper  
Phillip Cordeiro  
Corey Crabtree  
Alexis Credle  
Tanesha Crewes  
Stefan Davies  
Christopher Davis  
Donald Dawson  
Christianne De La Cruz  
Matthew De May  
Daniel DiLeone  
Mai-Lynne Dinkins  
Paige Domhoff  
Kerianne Doran  
Katherine Doyle  
Lillian DuBlina  
Carol Duggins-Sterling  
Cameron Duncan  
Jessica Dupree  
Jessica Earles  
Elizabeth Eisenrauch  
Connie Everhart  
Marcel Fahrenholz  
Sean Feeley  
Paul Feisal

Chelsea Forman  
David Freeman  
Hailey Fretwell  
Amanda Gadd  
Monica Gao  
Taylor Garland  
Sarah Gasperson  
Anna Gates  
Gregory Gehsmann  
William Gibbons  
Brett Gibson  
Jenna Goodall  
Kelly Goodfellow  
Ashley Gorman  
Valerie Greene  
Robert Gregar  
Erin Grigg  
Cynthia Grose  
Rachel Grote  
Renee Hajdas  
Gregory Hales  
Rachel Hamrick  
Ronnie Harper  
Benjamin Harrison  
Haylee Harrison  
Stephen Hathcock  
Daniel Hayes  
James Hayne  
Crystal Helton  
Sam Henrickson  
Lauren Henry  
Meredith Hensley  
Juan Hernandez  
Maria Hernandez  
Kady Hill  
Elyse Hiraoka  
James Hoke  
Paige Hollingsworth  
Paige Honeycutt  
Michael House  
William Howard  
Naima Hunter  
Kaleb Iocco

Campbell Irwin  
Nathaniel Jacobs  
Victoria Jansen  
Edwin Jimenez  
Ashley Johnston  
Ryan Jones  
Tevin Jones  
Kerry Joyce  
John Kadechka  
Rebecca Kalyuzhnyy  
Zachary Kaspar  
Harpreet Kaur  
Timothy Kay  
Timothy Kearns  
Ellen Keeley  
Joseph Kermes  
Milan Khadka  
Jin Kyu Kim  
Kwangho Kim  
Thomas Klein  
Michael Klem  
Antonio Kornegay  
Yevgeniy Kornikh  
Georganne Kubic  
Danielle Kurto  
Madison Kweon  
Bailey Lambert  
Christopher Lambert  
Tara Larach  
Savannah Lassiter  
Hannah Lawson  
Mary Lennon  
Qing Qing Li  
Aaron Little  
James Loftus  
Berenice Lopez-Garcia  
Erica Love  
Lauren Magnuson  
Eric Mahaney  
Tamara Mamoulashvili  
Kimerly Mann  
Kevin Marsh  
Kirsten Mauney

Alexandria McCarrick  
Haley McCurdy  
John McGarty  
Jackson McJunkin  
Nicole McKee  
Mohannad Mehdawi  
Dhwani Mehta  
Marcos Melendez  
Erica Merriman  
Aubrey Middleton  
Andrew Mihok  
Dorothy Miller  
Allison Mitchell  
Paul Modzelewski  
Bianca Morales  
Gabriel Morales Gagnon  
April Morris  
Shannon Morton  
Tennakone Mulgama  
Sara Mylin  
Karen Nicholas  
Connor Noonan  
Addysen O'Briant  
Kelsey O'Brien  
David O'Donnell  
William Oden  
Ji Seok Oh  
Kevin Ohuoba  
Mary Olson  
Haley Pace  
Alexander Pantelakos  
Oliver Pappas  
Jonathan Perron  
Natalie Peterson  
John Piepmeyer  
Marta Pisarska  
Joshua Plafker  
Marissa Plants  
Morgan Potter  
Brittany Powell  
Justin Powell  
Hillary Preddy  
Laura Purdy



Joe Purgason  
Andra Radu  
Mariah Ramann  
Cyrus Rattler  
Matthew Ray  
Miranda Real  
Joshua Reid  
Shakila Reid  
Tyler Reid  
Brian Renegar  
Christopher Rhodes  
Rachel Rhodes  
Deonna Richardson  
Kayla Ricks  
Faith Roberts  
Zachary Roddy  
Jasmine Rodriguez  
Evan Rodwell  
Olivia Ross  
Brian Roundtree  
Kyle Salvaterra  
Benjamin Sawyer  
Cristy Scholler  
Adrian Scott  
Hannah Seipel  
Anne Settlemyre  
Muhammad Atir Siddique  
Richard Silas  
Sarah Silver  
Timothy Sivacek  
Jordan Smith  
Kelsey Smith  
Megan Smith  
ShaQuita Smith  
Mamie Soule  
Benjamin Starr  
Emma Strickland  
Kristyn Strum

Shanique Sumter  
Savannah Sutton  
Colin Taylor  
Ethan Tello  
Evan Tello  
Apyrl Tessener  
Andrea Thomson  
Thomas Tillery  
Melinda Tillman  
Jordan Towler  
Walter Trobaugh  
Jonathan Troutman  
Emily Tym  
Petra Tyndall  
Cody Underwood  
Dominick Vaccaro  
Matthew Vaden  
Noble Vaughn  
Melissa Villarreal  
Jennifer Walter  
Cameron Walton  
Yuan Wang  
Joshua Waters  
Catina Watson  
Stephanie Webb  
Jason Wellington  
Kimberly Whitaker  
Kendra White  
William Whittington  
Garrett Wickline  
Ian Wickline  
Andrew Willey  
Kimberly Williams  
Ryan Williams  
Anthony Windley  
Raven Yount  
Yishan Zhao  
Elizabeth Zurawel

The Committee recommended that the Board disapprove a request from Nicholas Mannon for an extension to the 18-month exam credit window.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The monthly operational metrics, Executive staff report, and strategic plan update were provided.

**ADJOURNMENT:** Messrs. Cook and Winstead moved to adjourn the meeting at 11:34 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



L. Samuel Williams, Jr., CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2018380

IN THE MATTER OF:

Etim Jeremiah Udoh, #29680  
Applicant

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 28, 2019, that:

FINDINGS OF FACT

1. Etim Jeremiah Udoh ("Applicant") was the holder of a certificate as a Certified Public Accountant in North Carolina until that certificate was revoked on April 21, 2009.
2. Over five (5) years have elapsed since the Applicant's revocation, and he has requested a Modification of Discipline pursuant to 21 NCAC 08I .0104.
3. The disciplinary action which the Applicant seeks to modify was a Board Order permanently revoking his certificate ("Board Order"). The Applicant pled guilty to two (2) felony counts of obtaining property under false pretense and failed to report that to the Board. The effective date of the Board Order was April 21, 2009.
4. The Applicant applied for a modification of discipline in 2015, but was denied.
5. The Board has jurisdiction over the Applicant and the subject matter of this action.
6. The Applicant received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notification of Public Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).

7. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
8. The Applicant did not object to any Board Member's participation in the Hearing of this matter.
9. The Applicant was present at the Hearing and was represented by counsel.

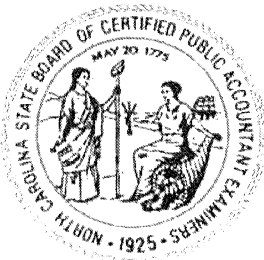
CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. § 150B-38 (b)(c) and NCAC 08C .0103 and conducted with a quorum of Board members and all necessary parties present.
2. Because the discipline in this case imposed by a Board Order was permanent revocation, pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the Applicant.
3. The Applicant, during the Hearing, was able to demonstrate good cause for the relief sought, including evidence that he is rehabilitated with respect to the conduct that was the basis of the Board Order.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. Etim Jeremiah Udoh's Application for Modification of Discipline is approved, and Etim Jeremiah Udoh may submit his application for reissuance upon the following condition: Prior to submission of his application for reissuance of his CPA certificate, he shall complete twenty-four (24) hours of CPE in income tax.

This the 28th day of January, 2019.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: \_\_\_\_\_

President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2018385

IN THE MATTER OF:

Jonathan Adam Bennett, #34204  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Jonathan Adam Bennett (hereinafter "Respondent") was the holder of North Carolina certificate number 34204 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2017-2018 individual certificate Renewal ("Renewal") that between January 1, 2016, and June 30, 2017, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2016 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2016 and 2017 requirements.
5. The Respondent was unable to provide documentation for eight and one-half (8.5) hours of the 2016 CPE hours that he would need to meet the forty (40) hour requirement for his 2017-2018 annual renewal. Additionally, the Respondent failed to provide documentation to substantiate completion of the ethics course mandated to meet his 2016 CPE requirements that he claimed on his 2017-2018 annual renewal.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

DEC 27 2018

CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty-eight and one-half (48.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

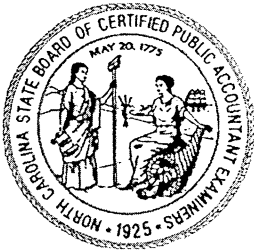
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 17<sup>th</sup> DAY OF December, 2018.  
(Day) (Month) (Year)

[Signature]  
Respondent

APPROVED BY THE BOARD THIS THE 20 DAY OF JANUARY, 2019.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]  
President

NC BOARD OF  
DEC 27 2018  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2018388

IN THE MATTER OF:  
Linda Allen Skarzynski, #23853  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Linda Allen Skarzynski (hereinafter "Respondent") was the holder of North Carolina certificate number 23853 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2017-2018 individual certificate Renewal ("Renewal") that between January 1, 2016, and June 30, 2017, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2016 CPE requirements.
3. Based on the Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2016 and 2017 requirements.
5. The Respondent was unable to provide documentation for eleven (11) hours of the 2016 CPE hours that she would need to meet the forty (40) hour requirement for her 2017-2018 annual renewal.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

DEC 14 2018

CPA EXAMINERS



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Fifty-one (51) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

NC BOARD OF

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CPA EXAMINER

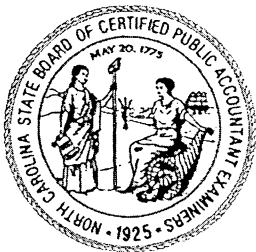
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 6<sup>th</sup> DAY OF December, 2018.  
(Day) (Month) (Year)

Ruan Spruiell  
Respondent

APPROVED BY THE BOARD THIS THE 28 DAY OF JANUARY, 2019.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: William J. Williams Jr.  
President

NC BOARD OF

DEC 14 2018

CPA EXAMINERS